Via Federal Express

July 7, 2005

Mary L. Cottrell, Secretary Dept. of Telecommunications and Energy One South Station, 2nd Floor Boston, Massachusetts 02110

Re: KeySpan Energy Delivery New England / Tennessee Gas Pipeline Company D.T.E. 05-35

Dear Ms. Cottrell:

Enclosed find KeySpan Energy Delivery's Supplemental Prefiled Testimony of Theodore E. Poe., Jr. and Amendment to Precedent Agreement.

If you have any questions, please do not hesitate to telephone me.

Very truly yours,

Thomas P. O'Neill

TPO/ca Enclosures

Cc: Julie Howley Westwater, Hearing Officer
Andreas Thanos, Asst. Director of Gas Division
Rebecca Hanson, Gas Division
Timothy Cargill, Gas Division
James M. Avery, Esq., Brown Rudnick Berlack Israels LLP
Jennifer S. Cargill, Asst. Attorney General
Jay V. Allen, Esq., Tennessee Gas Pipeline Co.
Dodson Skipworth, Tennessee Gas Pipeline Co.